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VIA FEDERAL EXPRESS

The Honorable Colleen McMahon
United States District Judge
Daniel Patrick Moynihan
United States Courthouse
500 Pearl St., Room 640
New York, NY 10007

Re: Brief in Opposition to Petitioners' Request to Modify Proposed Restitution Order;
Case Nos. 05-cr-01036(CM) (*United States v. Marino*);
Case No. 05-cr-01039(CM) (*United States v. Israel*);
Case No. 06-cr-01138(CM) (*United States v. Marquez*)

Dear Judge McMahon:

Enclosed for your consideration on behalf of the Official Unsecured Creditors' Committee of the Bayou Group Companies ("Committee") is its Opposition to Petitioners' Request to Modify Any Proposed Restitution Order and my accompanying declaration in support of that opposition. As we advised the Court in my October 31, 2007 letter, the Committee opposes the relief sought in the various petitions/motions and believes such relief is factually and legally unsupported. The enclosed opposition brief explains the basis for the Committee's position.

Since the Committee is not a party to these criminal cases, we are unable to comply with the court rules requiring electronic filing of these documents. We have, however, served in accordance with our certificate of service counsel for all petitioners, the defendants, and the United States Attorney's office. Should the Court wish us to take any other steps regarding filing or service of these papers, please let us know.

Thank you for your consideration regarding this matter.

Very truly yours,

KIRKPATRICK & LOCKHART PRESTON GATES ELLIS LLP

By

Richard A. Kirby

cc: See Attached Service List